



**WOODBRIIDGE TOWNSHIP
SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

**AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
MIDDLESEX COUNTY, NEW JERSEY

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE

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Independent Auditors' Report

Honorable President and Members
of the Board of Education
Woodbridge Township School District
County of Middlesex
Woodbridge, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Woodbridge Township School District in the County of Middlesex as of and for the year ended June 30, 2021, and have issued our report thereon dated March 8, 2022.

As part of our audit, we performed procedures required by the New Jersey Department of Education and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Woodbridge Township School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

March 8, 2022
Cranford, New Jersey

A handwritten signature in blue ink, appearing to read "A.G. Hodulik".

Andrew G. Hodulik
Public School Accountant
PSA # 841

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Education and the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the school district ACFR.

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Brian Wolferman	Business Administrator/Board Secretary	\$855,000
Richard Lorentzen	Treasurer of School Monies	\$855,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$1,000,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more (less) than estimated costs. The Board made a proper adjustment to the billings to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of all employees of the Board were deposited in the Payroll Account, Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the Treasurer of School Monies with a warrant made to his order for the full amount of each payroll.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were identified.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A: 23-16.2(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A: 23-8.3*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and not additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

No exceptions were noted during our review of the financial and accounting records maintained by the Treasurer.

Pupil Transportation

Our procedures included a test of on-roll status reported in the 2020-21 District Report of Transported Resident Students (DRTRS). The information included on the DRTRS was verified to the DRTRS Eligibility Summary Report with the following exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments and no exceptions were noted.

Our procedures also included a review on a test check basis of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts relating to transportation.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

Elementary and Secondary Education Act (E.S.E.A) as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary School Improvement Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no area of noncompliance or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The Study of compliance for the special projects indicated no instances of noncompliance.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's final reports for all applicable federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90-day grant liquidation period required by the Office of Grants Management. The expenditures were reviewed subsequent to the reimbursement and no exceptions were noted.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2020, the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *N.J.S.A. 18A:18A-3(a)* are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under *N.J.S.A. 18A:39-3* is \$19,600 for 2020-21.

The District has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

The results of the examination indicated that no individual payments, contracts or agreements were made for the performance of any work or good or services, in excess of the statutory thresholds were there had been no advertising for bids in accordance with the provision of *N.J.S.A. 18A:18A-4*.

Resolutions were adopted authorizing the awarding of contracts of agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*.

School Food Service

COVID – 19 Emergency

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to Free and Reduced Price eligible students during the period of school closures.

During SY 2020-21, the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and *N.J.S.A.18A:18A-7*. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced price meal eligible students during the emergency.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17- 34, and 19-1 through 19-4.1. Provisions of the FSMC Cost Reimbursable Fixed Price Procurement contract/addendum was reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$500,000. The operating results provision has been met. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

The FSMC did not apply for and received a loan in accordance with the Payroll Protection Plan.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education/board of trustees. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications /or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted

The Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the ACFR.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

Student Body Activities

The recordkeeping of the various student activities funds was reviewed for the 2020-21 school year.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers, with exceptions on a percentage basis noted. The information that was included on the work papers was verified as presented in the Schedule of Audited Enrollments, with the exceptions listed below. The District maintained work papers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data. The results of our procedures are presented in the Schedule of Audited Enrollments.

During our review of the District's A.S.S.A., the following was identified:

- During our verification of the amounts reported on the ASSA with District internal workpapers, the following was noted:
 - The total number of students reported on the ASSA as on-roll was over-reported by 1 special ed. student.
 - The total number of low income students reported on the ASSA as receiving bilingual services was over-reported by 2 students.
- During our verification of the low income students reported on the ASSA, we reviewed application of free and reduced priced meals and list of directly certified, the following was noted:
 - Applications for free and reduced priced meal for 3 students were not available for review.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

Facilities and Capital Assets

Our procedures included a review of New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording the NJSDA revenue, transfer of local funds from the General Fund or from the capital reserve and awarding of contracts for eligible facilities construction. No exceptions were identified.

Testing for Lead of All Drinking Water in Educational Facilities

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to *N.J.A.C. 6A:26-12.4(g)*.

Miscellaneous

Management Suggestions

During our testing of the school purchasing process, we noted two instances where the funds were not encumbered prior to invoice of goods or services. We suggest that the District continue to ensure that all purchase orders are certified as to the availability of funds before the purchases are made.

During our testing of the revenue/cash receipts process, we noted eight instances where the receipts were not deposited within a reasonable time. We suggest that the District continue to ensure that all deposits are made in a timely manner.

During our testing of the payroll process including recalculation of the health benefit deductions, we noted one instance where the ten-month term employee’s health benefit deduction was calculated on twelve-month term basis for the first half of the school year. We suggest that the District continue to ensure that all deductions are properly calculated based on the correct payroll term of the employees.

During our review, minor errors were noted as previously described. We suggest that the District strengthen its internal controls to ensure that the students listed on the ASSA report are properly supported.

**Woodbridge Township School District
Administrative Findings – Financial,
Compliance and Performance**

Follow-up on Prior Year's Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. No recommendations from the prior year are repeated in this year's reporting.

Acknowledgment

We received the complete cooperation of all the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP
Certified Public Accountants



Andrew G. Hodulik
Certified Public Accountant
Public School Accountant #841

SCHOOL FOOD SERVICE

SCHEDULE OF MEAL COUNT ACTIVITY

WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch (Regular/Rate)	Paid	-	-	-	-	\$ 0.33	-
National School Lunch (Regular Rate)	Reduced	-	-	-	-	3.11	-
National School Lunch (Regular/SSO Rate)	Free	485,141	485,141	485,141	-	3.51	-
National School Breakfast (Regular/SSO Rate)	Free	82,192	82,192	82,192	-	1.89	-
National School Breakfast (Severe Needs/SSO Rate)	Free	410,071	410,071	410,071	-	2.26	-
After School Snack Program	Free	-	-	-	-	0.96	-
	TOTAL	977,404	977,404	977,404			-
National School Lunch	HHFKA - PB Lunch Only	485,141	485,141	485,141	-	\$ 0.07	-
School Breakfast (Regular Rate)	Paid	-	-	-	-	\$ 0.32	-
	Reduced	-	-	-	-	1.59	-
	Free	-	-	-	-	1.89	-
	TOTAL	-	-	-			-
Total Net Overclaim							-

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) If underclaims are identified and total \$100.00 or more by program, please contact the DOA for requirements to request reimbursement from USDA. Underclaim requests may or may not be approved by USDA for reimbursement. (d) Child and Adult Care Food Program-(CACFP)-At-Risk Dinners

SCHOOL FOOD SERVICE

SCHEDULE OF MEAL COUNT ACTIVITY

WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
State Reimbursement - National School Lunch (Regular Rate)	Paid	-	-	-	-	\$ 0.050	-
State Reimbursement - National School Lunch (Regular Rate)	Reduced	-	-	-	-	0.055	-
State Reimbursement - National School Lunch (Regular Rate)	Free	-	-	-	-	0.055	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>			
Seamless Summer Option (SSO)							
Lunch	Free	175,452	175,452	175,452	-	\$ 0.055	-
Lunch	Free	309,689	309,689	309,689	-	0.255	-
	TOTAL	<u>485,141</u>	<u>485,141</u>	<u>485,141</u>			
						Total Net Overclaim	<u><u>-</u></u>

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) State underclaims identified are not eligible for reimbursement.

WOODBIDGE TOWNSHIP SCHOOL DISTRICT

**Net cash resources did/did not exceed three months of expenditures
Proprietary Funds - Food Service
FYE 2021**

		Food Service B - 4/5		
<u>Net Cash Resources:</u>				
ACFR	*	Current Assets		
B-4		Cash & Cash Equiv.	\$ 143,039	
B-4		Due from Other Gov'ts	412,182	
B-4		Accounts Receivable	224,575	
B-4		Investments	-	
ACFR		Current Liabilities		
B-4		Less Accounts Payable	(9,038)	
B-4		Less Accruals	-	
B-4		Less Due to Other Funds	-	
B-4		Less Unearned Revenue	<u>(124,439)</u>	
		Net Cash Resources	<u>\$ 646,319</u>	(A)
 <u>Net Adj. Total Operating Expense:</u>				
B-5		Tot. Operating Exp.	3,757,757	
B-5		Less Depreciation	<u>(178,412)</u>	
		Adj. Tot. Oper. Exp.	<u>\$ 3,579,346</u>	(B)
 <u>Average Monthly Operating Expense:</u>				
		B / 10	<u>\$ 357,935</u>	(C)
 <u>Three times monthly Average:</u>				
		3 X C	<u>\$ 1,073,804</u>	(D)

TOTAL IN BOX A	\$ 646,319
LESS TOTAL IN BOX D	\$ 1,073,804
NET	<u>\$ (427,485)</u>
From above:	
A is greater than D, cash exceeds 3 X average monthly operating expenses.	
D is greater than A, cash does not exceed 3 X average monthly operating expenses.	

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

SCHEDULE OF AUDITED ENROLLMENTS

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	2021-2022 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors		Reported on A.S.S.A. Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	38.0		38.0		-	-	1.0		1.0		-	-				
Full Day Kindergarten	855.0		855.0		-	-	21.0		21.0		-	-				
One	987.0		987.0		-	-	24.0		24.0		-	-				
Two	953.0		953.0		-	-	23.0		23.0		-	-				
Three	939.0		939.0		-	-	23.0		23.0		-	-				
Four	883.0		883.0		-	-	21.0		21.0		-	-				
Five	878.0		878.0		-	-	21.0		21.0		-	-				
Six	943.0		943.0		-	-	23.0		23.0		-	-				
Seven	959.0		959.0		-	-	23.0		23.0		-	-				
Eight	975.0		975.0		-	-	24.0		24.0		-	-				
Nine	906.0		906.0		-	-	22.0		22.0		-	-				
Ten	879.0		879.0		-	-	21.0		21.0		-	-				
Eleven	992.0		992.0		-	-	24.0		24.0		-	-				
Twelve	927.0		927.0		-	-	22.0		22.0		-	-				
Subtotals	12,114.0	-	12,114.0	-	-	-	293.0		293.0		-	-				
Special Ed - Elementary	711.0		711.0		-	-	11.0		11.0		-	-	31.0	20.0	20.0	-
Special Ed - Middle School	385.0		384.0		1.0	-	6.0		6.0		-	-	18.0	13.0	13.0	-
Special Ed - High School	474.0	6.0	474.0	6.0	-	-	8.0		8.0		-	-	54.0	37.0	37.0	-
Subtotals	1,570.0	6.0	1,569.0	6.0	1.0	-	25.0	-	25.0	-	-	-	103.0	70.0	70.0	-
Totals	13,684.0	6.0	13,683.0	6.0	1.0	-	318.0	-	318.0	-	-	-	103.0	70.0	70.0	-
Percentage Error					<u>0.01%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

SCHEDULE OF AUDITED ENROLLMENTS

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A.	Reported on Workpapers	Errors	Sample Selected From Workpapers	Verified to And Register	Sample Errors	Reported on A.S.S.A.	Reported on Workpapers	Sample Errors	Sample Selected from Work papers	Verified to Test Score and Register	Sample Errors
	As Low Income	As Low Income					As Bilingual Education	As Bilingual Education				
Pre K	1.0	1.0	-	-	-	-	-	-	-	-	-	-
Kindergarten	165.0	165.0	-	11.0	11.0	-	12.0	12.0	-	10.0	10.0	-
One	321.0	321.0	-	21.0	21.0	-	33.0	33.0	-	15.0	15.0	-
Two	321.0	321.0	-	20.0	19.0	1.0	36.0	36.0	-	12.0	12.0	-
Three	283.0	283.0	-	18.0	18.0	-	37.0	36.0	1.0	11.0	11.0	-
Four	284.0	284.0	-	18.0	17.0	1.0	27.0	27.0	-	7.0	7.0	-
Five	299.0	299.0	-	18.0	18.0	-	20.0	20.0	-	4.0	4.0	-
Six	329.0	329.0	-	21.0	21.0	-	7.0	6.0	1.0	5.0	5.0	-
Seven	350.0	350.0	-	22.0	21.0	1.0	15.0	15.0	-	5.0	5.0	-
Eight	349.0	349.0	-	22.0	22.0	-	20.0	20.0	-	5.0	5.0	-
Nine	322.0	322.0	-	20.0	20.0	-	14.0	14.0	-	9.0	9.0	-
Ten	356.0	356.0	-	23.0	23.0	-	27.0	27.0	-	6.0	6.0	-
Eleven	363.0	363.0	-	24.0	24.0	-	18.0	18.0	-	4.0	4.0	-
Twelve	326.0	326.0	-	21.0	21.0	-	10.0	10.0	-	4.0	4.0	-
Subtotals	4,069.0	4,069.0	-	259.0	256.0	3.0	276.0	274.0	2.0	97.0	97.0	-
Sp Ed - Elementary	271.0	271.0	-	17.0	17.0	-	10.0	10.0	-	4.0	4.0	-
Sp Ed - Middle School	201.0	201.0	-	12.0	12.0	-	4.0	4.0	-	1.0	1.0	-
Sp Ed - High School	242.5	242.5	-	15.0	15.0	-	3.0	3.0	-	1.0	1.0	-
Subtotals	714.5	714.5	-	44.0	44.0	-	17.0	17.0	-	6.0	6.0	-
Totals	4,783.5	4,783.5	-	303.0	300.0	3.0	293.0	291.0	2.0	103.0	103.0	-
Percentage Error			0.00%			0.99%			0.68%			0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	2,918.0	2,918.0	-	218.0	218.0	-
Reg. - Special Ed.	1.0	1.0	-	1.0	1.0	-
Transported - Non-Public	176.0	176.0	-	14.0	14.0	-
Sp. Ed. - Special Needs	582.0	582.0	-	43.0	43.0	-
AIL	365.0	365.0	-	27.0	27.0	-
Totals	4,042.0	4,042.0	-	303.0	303.0	-
Percentage Error						0.00%

	Reported	Recalculated
Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)	3.9	3.9
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)	3.9	3.9
Spec Avg. = Special Ed with Special Needs	5.3	5.3

SCHEDULE OF AUDITED ENROLLMENTS

WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>A.S.S.A.</u> <u>As Bilingual</u> <u>Education</u>	<u>Reported on</u> <u>Workpapers</u> <u>As Bilingual</u> <u>Education</u>	<u>Sample</u> <u>Errors</u>	<u>Sample</u> <u>Selected from</u> <u>Work papers</u>	<u>Verified to</u> <u>Application</u> <u>and Register</u>	<u>Sample</u> <u>Errors</u>
Kindergarten	98.0	98.0	-	30.0	30.0	-
One	71.0	71.0	-	24.0	24.0	-
Two	64.0	64.0	-	21.0	21.0	-
Three	43.0	43.0	-	16.0	16.0	-
Four	23.0	23.0	-	9.0	9.0	-
Five	5.0	5.0	-	6.0	6.0	-
Six	7.0	7.0	-	3.0	3.0	-
Seven	9.0	9.0	-	4.0	4.0	-
Eight	9.0	9.0	-	5.0	5.0	-
Nine	11.0	11.0	-	5.0	5.0	-
Ten	15.0	15.0	-	2.0	2.0	-
Eleven	8.0	8.0	-	1.0	1.0	-
Twelve	3.0	3.0	-	1.0	1.0	-
Subtotals	<u>366.0</u>	<u>366.0</u>	<u>-</u>	<u>127.0</u>	<u>127.0</u>	<u>-</u>
Sp Ed - Elementary	4.0	4.0	-	1.0	1.0	-
Sp Ed - Middle School	1.0	1.0	-	-	-	-
Sp Ed - High School	2.0	2.0	-	1.0	1.0	-
Subtotals	<u>7.0</u>	<u>7.0</u>	<u>-</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>
Totals	<u>373.0</u>	<u>373.0</u>	<u>-</u>	<u>129.0</u>	<u>129.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

EXCESS SURPLUS CALCULATION

YEAR ENDED JUNE 30, 2021

SECTION 1 - REGULAR DISTRICT

A. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ <u>268,369,937.26</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ <u> -</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>6,843,555.49</u>	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ <u> -</u>	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ <u> -</u>	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>48,004,264.50</u>	(B2a)
Assets Acquired Under Capital Leases	\$ <u> -</u>	(B2b)
Adjusted 2020-21 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ <u>227,209,228.25</u>	(B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ <u>9,088,369.13</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>9,088,369.13</u>	(B5)
Increased by: Allowable Adjustment*	\$ <u>3,914,464.00</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)]	\$ <u>13,002,833.13</u>	(M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2021 (Per ACFR Budgetary Comparison Schedule C-1)	\$ <u>65,881,978.49</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ <u>238,272.00</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u> -</u>	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>22,185,170.93</u>	(C3)
Other Restricted Fund Balances****	\$ <u>10,919,747.01</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>1,576,928.07</u>	(C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures - July 1, 2021 - August 1, 2021	\$ <u> -</u>	(C6) *****
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ <u>30,961,860.48</u>	(U1)

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

EXCESS SURPLUS CALCULATION

YEAR ENDED JUNE 30, 2021

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	<u>\$ 17,959,027.35</u> (E)
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Recapitulation of Excess Surplus as of June 30, 2021

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>\$ 22,185,170.93</u> (C3)
Reserved Excess Surplus *** [(E)]	<u>\$ 17,959,027.35</u> (E)
 Total Excess Surplus [(C3)+(E)]	 <u>\$ 40,144,198.28</u> (D)

Footnotes:

Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

- (H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2017 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
- (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);
- (J1) Extraordinary Aid;
- (J2) Additional Nonpublic School Transportation Aid;

- (J3) Recognized current year School Bus Advertising Revenue; and
- (J4) Family Crisis Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	<u>\$ -</u> (H)
Sales & Lease-back	<u>\$ -</u> (I)
Extraordinary Aid	<u>\$ 3,771,871.00</u> (J1)
Additional Nonpublic School Transportation Aid	<u>\$ 142,593.00</u> (J2)
Current Year School Bus Advertising Revenue Recognized	<u>\$ -</u> (J3)
Family Crisis Transportation Aid	<u>\$ -</u> (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 <u>\$ 3,914,464.00</u> (K)

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
COUNTY OF MIDDLESEX, NEW JERSEY**

EXCESS SURPLUS CALCULATION

YEAR ENDED JUNE 30, 2021

- ** This amount represents the June 30, 2021 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.
- *** Amount must agree to the June 30, 2021 ACFR and the sum of the two lines must agree to Audit Summary Line 90030.
- **** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 6,348,346.71
Maintenance reserve	\$ 2,000,000.00
Emergency reserve	\$ -
Waiver offset reserve - Designated for subsequent year	\$ -
Tuition reserve	\$ -
School Bus Advertising 50% Fuel Offset Reserve - current year	\$ -
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$ -
Impact Aid General Fund Reserve	\$ -
Impact Aid Capital Fund Reserve	\$ -
Other state/government mandated reserve	\$ -
Reserve for Unemployment Fund	\$ 2,571,400.30
[Other Restricted Fund Balance not noted above]****	\$ -
 Total Other Restricted Fund Balance	 <u>\$ 10,919,747.01 (C4)</u>

**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY**

June 30, 2021

- I. Administration Practices and Procedures**
There are none.
- II. Financial Planning, Accounting and Reporting**
There are none.
- III. School Purchasing Program**
There are none.
- IV. School Food Service**
There are none.
- V. Student Body Activities**
There are none.
- VI. Application for State School Aid**
There are none.
- VII. Pupil Transportation**
There are none.
- VIII. Facilities and Capital Assets**
There are none.
- IX. Miscellaneous**
There are none.
- X. Status of Prior Year Audit Findings/Recommendations**
No previous year's findings/recommendations are repeated in the current year's reporting.